



THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

UNDERGROUND STORAGE TANK PROGRAM

100 Cambridge Street, 7th Floor - P.O. Box 9563
Boston, Massachusetts 02114-9563 ~ (617) 626-2600 ~ 617-626-2619(fax)



FORM 500 – MONTHLY DELIVERY FEE REPORTING FORM

REPORTING PERIOD (MONTH/YEAR): **JANUARY 2015**

Name of Company <u>ABC Oil Company, Inc</u>	9-digit Federal Employer I.D. #: <u>12-3456789</u>
Mailing Address (line 1) <u>123 Main St</u>	Contact Person: <u>John Doe</u>
Mailing Address (line 2)	Email Address <u>j.doe@abcoilexample.com</u>
City <u>Anywhere</u>	State <u>MA</u>
Zip <u>00000</u>	Massachusetts License Information (check all that apply for the product(s) delivered)
Phone Number (include Area Code) <u>978-555-1212</u>	<input checked="" type="checkbox"/> Distributor License No.: <u>D-0000</u>
	<input checked="" type="checkbox"/> Unclassified Importer License No: <u>U-000000</u>
	<input type="checkbox"/> Special Fuels License No.: _____

REPORTING INFORMATION	GASOLINE	SPECIAL FUELS (e.g. DIESEL)
1. Gallons delivered to all locations:	5,432,365	0
2. Gallons delivered to out of state locations (total from Schedule 1):	1,642,311	0
3. Gallons delivered to licensed Massachusetts Distributors, Unclassified Importers, and Special Fuels Suppliers (total from Schedule 2):	340,123	0
4. Gallons delivered to exempt locations (total from Schedule 3):	5,411	0
5. Net chargeable gallons delivered: (Subtract Line 2, Line 3, and Line 4 from Line 1):	5a. 3,444,520	5b. 0
6. Total of lines 5a and 5b:	3,444,520	
7. Number of delivery loads (Line 6 divided by 10,000 calculated to 4 decimals)	344.4520	
8. Total Fee (multiply Line 7 x \$253.95)	\$ 87,473.59	

Authorized Signature: _____ Title: _____
Printed Name: _____ Date: _____

See Reverse Side for Instructions

INSTRUCTIONS

Return must be filed with payment of fee no later than the last day of the month following the reporting period. Make check payable to the **Commonwealth of Massachusetts** and mail to address above.

Licensed Massachusetts Distributors or Unclassified importers must attach copies of the MA Gasoline Tax Return and the MA Supplier's Tax Return for Special Fuels for the corresponding reporting period. Submit this form with appropriate schedule(s). **See below for explanation of Fee and definition of Terms.**

Fee: Each owner or operator of a bulk facility on delivery of petroleum product to a "Dispensing Facility" shall collect from the person who orders or requests the delivery a fee of two hundred fifty three dollars and ninety five cents for each delivery load of 10,000 gallons. The Person delivering the petroleum product shall be responsible to the Department for the collection of such fee and in the event it is unable to recover such fee from the person who ordered such petroleum product, such person delivering petroleum product shall nonetheless remit to the Department the fee associated with such delivery. In the event of split load or partial deliveries to dispensing facilities from the same tanker truck, this fee may be prorated among the dispensing facilities receiving such delivery. (See 503 CMR 4.00)

Abatements: Applications for an abatement of the Delivery Fee must be requested using Form 502 Application for Delivery Fee Abatement and must be received within two years of the reporting period in which the fee was originally paid.

Bulk Facility: A facility including pipeline terminals, refinery, and associated underground and aboveground storage tanks, connected or separate, from which petroleum products are withdrawn from bulk and delivered into a cargo tank or a barge used to transport these products, including all licensed distributors and importers of petroleum products.

Petroleum Products: A product that is obtained from distilling and processing crude oil and that is capable, of being used as a fuel for the propulsion of a motor vehicle, boat or aircraft. The term does not include naphtha-type jet fuel, kerosene-type jet fuel, and a petroleum product destined for use in chemical manufacturing or feedstock of that manufacturing or fuel oil used for heating purposes.

Dispensing Facility: Any facility, qualified to do business in the Commonwealth under the provisions of Massachusetts General Law, Chapter sixty-four A, sixty-four E, and sixty-four F, at which underground storage tanks located in Massachusetts are used to store gasoline or other fractions of petroleum products and from which gasoline or other fractions of petroleum products are dispensed directly to a motor vehicle or boat as a motor fuel: provided, that a facility at which gasoline, or any fractions of petroleum products are stored in an underground storage tank that is a farm or residential tank of 1,1000 gallons or less capacity used for storing motor fuel for non-commercial purpose or is owned by the Commonwealth or any of its political subdivisions shall not constitute a dispensing facility.

Facilities, which do not constitute dispensing facilities, must obtain an exemption certificate from the Commissioner of Revenue or such other issuing authority appointed by the Massachusetts UST Petroleum Product Cleanup Fund Administrative Review Board.

Person Delivering the Petroleum Product: The titleholder of the Petroleum Product delivered or transferred to a Dispensing Facility including, licensed Massachusetts Distributors, Unclassified Importers and Special Fuel Suppliers. A common carrier simply delivering or transferring a load of Petroleum Product to a Dispensing Facility shall not be considered a Person Delivering Petroleum Product.

Exempt Deliveries: Use Department of Revenue Underground Storage Tank Petroleum Cleanup Fund UST Form-501-Schedule 3 to report Exempt Deliveries.